



DEPARTMENT OF MOTOR VEHICLES
Agency of Transportation

dmv.vermont.gov

Quarterly Diesel Fuel Tax Refund Application

120 State Street
Montpelier, Vermont 05603-0001
802.828.2070
Toll Free: 888-99-VERMONT

Driver's License # /Account # _____ FEIN/IFTA ACCT # _____

Name: _____

Address: _____
Street/PO Box City State Zip

I am applying for a refund of the Vermont Diesel Fuel Tax/MFTIA Fee paid. Diesel Fuel was used for the category indicated below. If more than one category, indicate number of gallons per category. **Copies of fuel invoices (not originals) must be included for categories a thru e. Refunds must be applied for on a quarterly basis.**

- ☐ a) For Official Purposes by State, Municipal, Fire Districts, School Districts & other vehicles owned, leased, or contracted for other than single trip use by a government entity. _____ gallons
- ☐ b) Uses for Agricultural Purposes NOT conducted on the highways of this state. _____ gallons
➤ Specify Use: _____
- ☐ c) Uses by any vehicle registered as a farm truck. _____ gallons
➤ Indicate Plate #'s: _____
- ☐ d) Uses by any vehicle off the highways of the state. _____ gallons
➤ Specify Use: _____
- ☐ e) Non-Profit Public Transit system as defined in 24 V.S.A. § 5088(3). *(see reverse) _____ gallons
- ☐ f) Uses by IFTA vehicles allowed as non-taxable for non-propulsion (e.g. PTO, reefer, Log-Loaders, etc.). Schedule on reverse MUST be completed and submitted on quarterly basis with copy of corresponding IFTA Report. (No Fuel Invoices Required) _____ gallons

COMPUTATION OF REFUND DUE

1 (one) quarter per application or request will be returned. Please indicate which quarter and year this request pertains to:

1st QTR (Jan – Mar) _____ 2nd QTR (Apr – Jun) _____ 3rd QTR (Jul – Sep) _____ 4th QTR (Oct – Dec) _____

Fuel Invoices must be separated by date and the following tax rates will apply:

Invoices dated after Jul 1, 2014 - _____ Gallons x \$.31 = \$ _____

Total Refund \$ _____

NOTE: Tax includes a \$.03 (three cents) per gallon MFTIA Fee. The \$.01 (one cent) per gallon Petroleum Clean Up Fee will not be refunded)

Print Name Signature Date Phone Number

DMV USE ONLY

ASSESSMENT FEE \$

Exempt Vermont Fuel Allowance Worksheet:

IFTA CARRIERS – The following information must be extracted from the Quarterly IFTA Report in which the allowance is being taken.

1. IFTA Return Total Miles (schedule M, Column A) _____
2. IFTA Return Total Gallons (schedule M, Column B): _____
(Note: IFTA requires reporting of all fuel placed
into the supply tanks of IFTA vehicles)
3. IFTA Return MPG (schedule M, Column C): _____
4. IFTA Return Taxable VT Miles (schedule A, Column G) _____
5. IFTA Return Taxable VT Fuel (schedule A, Column H) _____

Allowance Type (Describe, i.e., Ready-mix Concrete, Log loading): _____ gals

Allowance Type: _____ (To determine the exempt gallons use the allowed gallonage in
accordance with the Diesel Fuel Allowances Formulas)

6. Gallons exempted for allowance: _____
7. Net propulsion fuel (subtract Line 6 from Line 2): _____
8. VT propulsion MPG (divide line 1 by line 7, round to
two decimal places) **MPG must be reasonable _____
9. Net Taxable VT Fuel (Line 4 divided by line 8) _____
10. Refund gallons (line 5 minus line 9): _____

****For all allowances, the vehicle MPG must be recalculated after excluding the allowance fuel. The resulting MPG must be reasonable considering the size, type and usage of vehicle.**

Taxpayers are required to keep detailed records in support of allowances. These records and fuel purchases must be retained for a minimum period of four years from the date of filing this application. In most cases the gallons allowed for diesel credit are subject to Vermont Sales and Use tax at 6% of the cost of the fuel (including tax). Registration is also required with the Vermont Department of Taxes, for information call (802) 828-2551.

A List of qualified allowances and formulas is available upon request. Please contact the Commercial Vehicle Office at (802) 828-2070.

****A domestic corporation organized in accordance with 11 V.S.A. chapter 19 having the majority of its governing board appointed by the legislative body of the municipality or municipalities served, and a function of providing a public transit service or a foreign nonprofit corporation located in a state which borders Vermont and provides public transit services in both Vermont and the bordering state. (Include the Articles of Association).***